

**Aquila Networks - L&P
Distribution Study Account Summary**

Completed By: David L. Stowe
Date: 19-Sep-05

Account	Description	Total Account Cost	Primary Percent	Cost Of Primary	Secondary Percent	Cost Of Secondary	Customer Component	Demand Component
360001	Electrical Dist. - Land	\$ 540,841.72	100.00%	\$ 540,841.72				100.00%
360002	Electrical Dist. - Land Rights/ROW	\$ 85,665.21	100.00%	\$ 85,665.21				100.00%
361000	Electrical Dist. Substation Structures & Imprvmnts	\$ 1,892,325.17	100.00%	\$ 1,892,325.17				100.00%
362000	Electrical Dist. Substation Equipment	\$ 29,287,963.85	100.00%	\$ 29,287,963.85				100.00%
364000	Electrical Dist. - Pole/Tower/Fixture	\$ 21,471,189.13	87.70%	\$ 18,831,091.71	12.30%	\$ 2,640,097.42	14.34%	85.66%
365000	Electrical Dist. - Overhead Conductors	\$ 19,163,788.41	81.69%	\$ 15,654,898.75	18.31%	\$ 3,508,889.66	9.52%	90.48%
366000	Electrical Dist. - Underground Conduit	\$ 5,067,811.77	71.54%	\$ 3,625,613.90	28.46%	\$ 1,442,197.87	63.46%	36.54%
367000	Electrical Dist. - Underground Conductors	\$ 12,867,678.43	27.45%	\$ 3,532,306.41	72.55%	\$ 9,335,372.02	83.91%	16.09%
368001	Electrical Dist. Line Transformer - Other Equipmt	\$ 5,369,112.30	5.40%	\$ 1,230,278.39	94.60%	\$ 4,138,833.91	53.65%	46.35%
368002	Electrical Dist. Line Transformer - Conventional	\$ 13,952,731.23			100.00%	\$ 13,952,731.23	53.65%	46.35%
368003	Electrical Dist. Line Transformer - Padmount	\$ 3,462,128.77			100.00%	\$ 3,462,128.77	53.65%	46.35%
369001	Electrical Dist. - Overhead Services	\$ 3,561,415.38			100.00%	\$ 3,561,415.38	100.00%	
369002	Electrical Dist. - Underground Services	\$ 7,287,337.85			100.00%	\$ 7,287,337.85	100.00%	
370001	Electrical Dist. - Meters Other	\$ 6,479,439.40			100.00%	\$ 6,479,439.40	100.00%	
370002	Electrical Dist. - Meters PURPA				100.00%		100.00%	
371000	Electrical Dist. - Installation Cust. Premise	\$ 3,007,402.12			100.00%	\$ 3,007,402.12	100.00%	
373000	Electrical Dist. - Street Lighting	\$ 3,763,920.86			100.00%	\$ 3,763,920.86	100.00%	
	SILP Totals	\$137,260,751.60		\$ 74,680,985.11		\$ 62,579,766.49		

Account	Description	Cost Of Primary	Primary Customer	Primary Demand	Cost Of Secondary	Secondary Customer	Secondary Demand
360001	Electrical Dist. - Land	\$ 540,841.72		\$ 540,841.72			
360002	Electrical Dist. - Land Rights/ROW	\$ 85,665.21		\$ 85,665.21			
361000	Electrical Dist. Substation Structures & Imprvmnts	\$ 1,892,325.17		\$ 1,892,325.17			
362000	Electrical Dist. Substation Equipment	\$ 29,287,963.85		\$ 29,287,963.85			
364000	Electrical Dist. - Pole/Tower/Fixture	\$ 18,831,091.71	\$ 2,701,188.62	\$ 16,129,903.10	\$ 2,640,097.42	\$ 378,703.54	\$ 2,261,393.88
365000	Electrical Dist. - Overhead Conductors	\$ 15,654,898.75	\$ 1,489,876.71	\$ 14,165,022.04	\$ 3,508,889.66	\$ 333,941.03	\$ 3,174,948.63
366000	Electrical Dist. - Underground Conduit	\$ 3,625,613.90	\$ 2,300,887.09	\$ 1,324,726.81	\$ 1,442,197.87	\$ 915,247.61	\$ 526,950.26
367000	Electrical Dist. - Underground Conductors	\$ 3,532,306.41	\$ 2,963,922.98	\$ 568,383.42	\$ 9,335,372.02	\$ 7,833,217.31	\$ 1,502,154.71
368001	Electrical Dist. Line Transformer - Other Equipmt	\$ 1,230,278.39	\$ 660,081.27	\$ 570,197.13	\$ 21,553,693.91	\$ 11,564,203.39	\$ 9,989,490.52
368002	Electrical Dist. Line Transformer - Conventional						
368003	Electrical Dist. Line Transformer - Padmount						
369001	Electrical Dist. - Overhead Services						
369002	Electrical Dist. - Underground Services						
370001	Electrical Dist. - Meters Other				\$ 3,561,415.38	\$ 3,561,415.38	
370002	Electrical Dist. - Meters PURPA				\$ 7,287,337.85	\$ 7,287,337.85	
371000	Electrical Dist. - Installation Cust. Premise				\$ 6,479,439.40	\$ 6,479,439.40	
373000	Electrical Dist. - Street Lighting				\$ -	\$ -	
	SILP Totals	\$74,680,985.11	\$10,115,956.67	\$64,565,028.44	\$62,579,766.49	\$45,124,828.50	\$17,454,937.99

Schedule DLS-2: Distribution Study Report - Aquila Networks - L&P

Docket No. EO-2002-384